#### **CONTENTS**

CHAPTER 1: OVERVIEW		1—1
Chapter Overview		1—1
The DRS Employer Handbook Organization of the Handbook Color-Coding of the Handbook Pages Use of the Handbook		1—1 1—1 1—2 1—2
The Washington State Retirement Systems  The Public Employees' Retirement System (PERS)  The Teachers' Retirement System (TRS)  Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF)  The Washington State Patrol Retirement System (WSPRS)  The Judges' Retirement Fund (JRF)  The Judicial Retirement System (JRS)		1—3 1—4 1—5 1—6 1—6 1—6
The Department of Retirement Systems Creation of DRS Duties of DRS Important Dates		<b>1—7</b> 1—7 1—7 1—8
The Employer Community		1—9
CHAPTER 2: MEMBERSHIP		2—1
Chapter Overview		2—1
Membership and the Employee		2—2
Membership and the Employer Steps in Evaluating Membership		<b>2—2</b> 2—3
PERS MEMBERSHIP	2—1 i	PERS
A Summary	2—1	PERS
Employer Responsibilities	2—1	PERS
PERS Plan 1 and Plan 2 Membership Rules  Employees in Eligible Positions Can Be Members  Employees in Ineligible Positions Cannot Be Members  Exceptions to Position Eligibility  Employees Working in More than One PERS-Covered Position  Employees Working in Educational Staff Associate Positions  Employees Working in More than One Position	2—2 2—2 2—3 2—4 2—4 2—5 2—6	PERS PERS PERS PERS PERS
PERS Members	2—7	PERS
Neither TRS nor PERS Member	2—7	PERS
PERS or LEOFF Members	2—8	PERS

PERS Disability Retirees	2—8 PERS
<b>Exemptions for Persons Employed in PERS Eligible Positions</b>	2—9 PERS
Membership is Optional for Elected and Governor-Appointed Officials	2—9 PERS
Current or Former PERS Members	2—9 PERS
New Members	2—9 PERS
Current or Prospective Members of Higher Education Retirement Plans are Exempted	
from PERS	2—9 PERS
Independent Contractors Exempted from PERS	2—10 PERS
Membership in Another Retirement System May Exempt a Person from PERS	2—11 PERS
Simultaneous Membership	2—11 PERS
Consecutive Membership	2—11 PERS
Professional Services	2—12 PERS
PERS Retirees are Exempted from Membership	2—12 PERS
Questions and Answers	2—13 PERS
Questions Relating to Eligible Positions	2—13 PERS
Questions Relating to Retirees	2—14 PERS
Questions Relating to Reinces  Questions Relating to Temporaries or Classified Substitutes	2—14 TERS 2—15 PERS
Questions Relating to Temporaries of Classified Substitutes  Questions Relating to Elected or Governor-Appointed Officials	2—15 PERS
Definitions	2—17 PERS
Membership Rules for Prior Periods	2—19 PERS
Membership Rules for 11101 Terious	2—17 TERS
TRS MEMBERSHIP	2—1 TRS
A Summary	2—1 TRS
Employer Responsibilities	2—1 TRS
TRS Membership Qualifications	2—2 TRS
TRS Plan 1 Membership Rules	2—4 TRS
Plan 1 Member or Former Plan 1 Member	2—4 TRS
Plan 1 Substitute Teachers	2—5 TRS
Plan 1 Retirees	2—5 TRS
Plan 1 Teachers Elected to Statewide Office	2—6 TRS
Plan 1 Teachers Working in More than One Position	2—6 TRS
TRS Plan 2 and Plan 3 Membership Rules	2—8 TRS
TRS Plan 2 and Plan 3 Teachers in Eligible Positions	2—8 TRS
TRS Plan 2 and Plan 3 Teachers in Ineligible Positions	2—9 TRS
TRS Plan 2 and Plan 3 Teachers Working in More than One Position	2—10 TRS
TRS Plan 2 or Plan 3 Teachers Elected to Statewide Office	2—12 TRS
Questions and Answers	2—13 TRS
Questions Relating to Eligible Positions	2—13 TRS
Questions Relating to TRS Members in Higher Education	2—14 TRS
Definitions	2—15 TRS
I FOFF MEMBERSHIP	2—1 LEOFE

A Summary	2—1 LEOFF
Employer Responsibilities	2—1 LEOFF
ESTABLISHED LAW ENFORCEMENT LAW ENFORCEMENT OFFICERS ESTABLISHING LEOFF Membership—Fire Fighters Establishing LEOFF Membership—Fire Fighters Minimum Medical and Health Standards Less Than Full time Law Enforcement Officers or Fire Fighters Reemployed LEOFF Retirees	2—2 LEOFF 2—2 LEOFF 2—5 LEOFF 2—7 LEOFF 2—8 LEOFF 2—8 LEOFF
Questions and Answers  Questions relating to the minimum medical and health standards  Questions relating to eligibility for membership  Definitions	2—9 LEOFF 2—9 LEOFF 2—9 LEOFF 2—11 LEOFF
JRS MEMBERSHIP	JRS 2—1 JRS
A Summary	2—1 JRS
Membership Rules For Periods on or After July 1, 1988 For Periods Prior to July 1, 1988 JRS Retirees	2—1 JRS 2—1 JRS 2—1 JRS 2—2 JRS
WSPRS MEMBERSHIP	2—1 WSPRS
Membership Rules	2—1 WSPRS
CHAPTER 3: SERVICE CREDIT	3—1
Chapter Overview	3—1
What is Service Credit The Importance of Service Credit Examples of Retirement Benefit Calculations The Importance of Service Credit in Prior Periods	3—1 3—1 3—2 3—3
How is Service Credit Earned Service Credit for Certain Types of Leaves Service Credit Reported on Member's Annual Statement	<b>3—3</b> 3—3 3—4
PERS SERVICE CREDIT	3—1 PERS
A Summary	3—1 PERS
Service Credit Rules (except for Elected Officials) September 1, 1991, and After Prior to September 1, 1991	<b>3—1 PERS</b> 3—1 PERS 3—2 PERS
Service Credit Rules for Elected Officials September 1, 1991, and After Rules prior to September 1, 1991	<b>3—3 PERS</b> 3—3 PERS 3—5 PERS

Service Credit and Contributions September 1, 1991, and After January 1, 1987, through August 31, 1991 Prior to January 1, 1987	3—7 PERS 3—7 PERS 3—7 PERS 3—7 PERS
PERS EDUCATION SERVICE CREDIT	3—1 PERS ED
A Summary	3—1 PERS ED
Service Credit Rules September 1, 1991, and After September 1, 1990, through August 31, 1991 Prior to September 1, 1990	3—1 PERS ED 3—1 PERS ED 3—3 PERS ED 3—4 PERS ED
Exceptions for Periods Prior to September 1, 1990 School District Employees Contract Year Other Than September 1—August 31 Employees of Educational Service Districts	3—6 PERS ED 3—6 PERS ED 3—6 PERS ED 3—6 PERS ED
Service Credit and Contributions September 1, 1991, and After January 1, 1987, through August 31, 1991 Prior to January 1, 1987	3—7 PERS ED 3—7 PERS ED 3—7 PERS ED 3—7 PERS ED
TRS SERVICE CREDIT	3—1 TRS
A Summary	3—1 TRS
Service Credit Rules Plan 1—All Periods Plan 2 or Plan 3—September 1, 1991, and After Plan 2 or Plan 3—Prior to September 1, 1991	3—1 TRS 3—1 TRS 3—1 TRS 3—2 TRS
Service Credit and Contributions Plan 1—All Earning Periods Plan 2 and Plan 3—September 1, 1991, forward	3—3 TRS 3—3 TRS 3—3 TRS
Purchasing Optional Service Credit TRS-A Table of Service Credit Rules	<b>3—4 TRS</b> 3—5 TRS
LEOFF SERVICE CREDIT	3—1 LEOFF
A Summary	3—1 LEOFF
Service Credit and Contributions Plan 1—All periods Plan 2—September 1, 1991, and After Previous rules	3—1 LEOFF 3—1 LEOFF 3—1 LEOFF 3—2 LEOFF
Optional Service Credit	3—2 LEOFF
JRS AND JRF SERVICE CREDIT	3—1 JRS AND JRF

Judicial Retirement System	3—1 JRS
Judges' Retirement Fund	3—1 JRF
WSPRS SERVICE CREDIT	3—1 WSPRS
Service Credit and Contributions	3—1 WSPRS
Optional Service Credit	3—1 WSPRS
CHAPTER 4: REPORTABLE COMPENSATION	4—1
Chapter Overview	4—1
What is Reportable Compensation? The Importance of Reportable Compensation	<b>4—1</b> 4—2
PERS REPORTABLE COMPENSATION	4—1 PERS
A Summary	4—1 PERS
What is Reportable Compensation? Reportable Compensation is Based upon the Nature of the Payment What Payments Qualify as Reportable Compensation? Sick, Annual and Personal Leave Usage	<b>4—1 PERS</b> 4—1 PERS 4—2 PERS 4—6 PERS
Payments not Considered Reportable Compensation	4—7 PERS
Establishing Service Credit for Periods of Unpaid Leave	4—9 PERS
Nonmoney Maintenance Compensation—PERS Plan 1	4—9 PERS
Excess Compensation	4—10 PERS
Reportable Compensation Table	4—11 PERS
TRS REPORTABLE COMPENSATION	4—1 TRS
A Summary	4—1 TRS
What is Reportable Compensation? Reportable Compensation is Based upon the Nature of the Payment What Payments Qualify as Reportable Compensation? Sick, Annual and Personal Leave Usage Payments not Considered Reportable Compensation	4—1 TRS 4—1 TRS 4—2 TRS 4—5 TRS 4—6 TRS
Nonmoney Maintenance Compensation	4—8 TRS
Excess Compensation	4—8 TRS
Reportable Compensation Table	4—10 TRS

LEOFF REPORTABLE COMPENSATION	4—1	LEOFF
A Summary	4—1	LEOFF
What is Reportable Compensation? Basic Salary Differs between Plans Reportable Compensation is Based upon the Nature of the Payment Reportable Compensation for LEOFF Plan 1 Reportable Compensation for LEOFF Plan 2: Payments that are not Considered Reportable Compensation	4—1 4—3 4—3 4—5	LEOFF LEOFF LEOFF LEOFF LEOFF
Reportable Compensation Table	4—12	LEOFF
CHAPTER 5: SPECIAL CONDITIONS		5—1
Chapter Overview		5—1
Special Conditions in Reporting		5—1
Need Help?		5—2
EMPLOYING RETIREES		5—3
A Summary		5—3
Employer Responsibilities Retirement Status Form Retiree Returning to Work Report		<b>5—3</b> 5—3 5—3
Service and Disability Retirees		5—6
Retirees in PERS-Covered Positions		5—6
Retirees in TRS-Covered Positions		5—8
Retirees in LEOFF-Covered Positions		5—11
WSPRS Retirees or Retirees in WSPRS-Covered Positions		5—12
Retirees in JRS-Covered Positions		5—13
Personal Services Contracts		5—14
Membership for Retirees—A Summary Chart		5—15
REPORTING DEFERRED PAYMENTS OF EMPLOYEE COMPENSATION		5—17
A Summary		5—17
Procedures for Reporting Deferred Payments Which Employees must be Considered How to Determine the Deferred Amounts		<b>5—17</b> 5—17 5—18

How to Report the Deferred Amounts Points to Remember	5—20 5—24
QUARTERLY REPORTING TO SUBSTITUTE TEACHERS	5—25
A Summary	5—25
Definition of a Substitute Teacher	5—25
<b>Determining the Reporting Method</b>	5—26
The Quarterly Report	5—27
What to Include on the Quarterly Report	5—27
When to Provide the Quarterly Report	5—28
What the Quarterly Report Should Look Like	5—28
How the Quarterly Report is Used	5—29
REPORTING IN HIGHER EDUCATION	5—30
A Summary	5—30
Retirement Options for PERS or TRS Members Active PERS or TRS Members Former PERS or TRS Members	<b>5—31</b> 5—31 5—32
CHAPTER 6: CONTRIBUTIONS	6—1
Chapter Overview	6—1
Retirement Contributions  How Contributions Fund the Retirement System  How Contribution Rates Are Established  Contributions and Retirement Benefits	<b>6—2</b> 6—2 6—3
Reportable Compensation	6—3
Nontaxed Contributions and Employers  Mandatory versus Optional Participation Employer Liability Establishing Nontaxed Status	<b>6—3</b> 6—3 6—4 6—4
Nontaxed Contributions and Members	6—5
Contributions and Federal Income Tax Contributions and Federal Withholding Tax in Prior Periods	<b>6—6</b> 6—7
Procedures for Reporting and Paying Contributions Calculating Member Contributions Reporting Member Contributions	<b>6—7</b> 6—8 6—8

TYPE	CODES	7—23
Status	s Codes—A Summary Chart	7—19
Q	For Reporting Certain PERS 2 Elected Officials	7—17
L	For Reporting Members Who Did Not Earn Service Credit	7—17
K	For Reporting Taxed Member Contributions	7—17
J	For Reporting Member Name Changes	7—17
Н	For Reporting TRS Substitute Teachers	7—16
D	For Reporting PERS Higher Education Members	7—16
C	For Reporting PERS School District Members	7—16
Codes	s Used for Prior Periods	7—16
Y	For Reporting Other Cash Out Payments (Retiree)	7—15
X	For Reporting Sick Leave Cash Outs (Retiree)	7—14
W	For Reporting Sick Leave Cash Outs (Retiree)	7—14
V	For Reporting Vacation Leave Cash Outs (Retiree)	7—14
U	For Reporting Excess Vacation Leave Cash Outs (Retiree)	7—14
T	For Reporting Vacation Leave Cash Outs (Retiree)	7—13
R	For Reporting Other Cash Out Payments (Non-Retiree)	7—13
P	For Reporting Sick Leave Cash Outs (Non-Retiree)	7—13
N	Reporting Vacation Leave Cash Outs (Non-Retiree)	7—13
Codes	s for Reporting Cash Outs	7—13
USI	ng a Cash Out Code	/—11
	fore Using a Cash out Code	7—11 7—11
	Cash Out Codes	7—11
<b>T</b> T •		<b>=</b> 44
S	For Reporting a Member Separated from Service	7—10
M	For Reporting a Member's Lump Sum Payments	7—9
G	For Reporting a TRS 1 Member Working Part time	7—8
F	For Reporting a TRS Member on Paid Sabbatical Leave	7—7
E	For Reporting a LEOFF 1 Member on Disability Leave	7—6
В	For Reporting a Member on Unpaid Leave	7—4
A	For Reporting a Member's Regular Service	7—3
Codes	s for Current Reporting	7—3
Camg	Dutto Coucs	1—3
Heina	Status Codes	7—3
STAT	US CODES	7—3
Trans	smittal Codes	7—1
_		
Chap	ter Overview	7—1
CHAI	PTER 7: TRANSMITTAL CODES	7—1
CON	TRIBUTION RATE TABLES	6—13
-	ring the Total Contributions	6—10
	porting Employer Contributions	6—10
Cal	culating Employer Contributions	6—9

Type Code Definitions	7—23
PERS Codes	7—23
Elected Officials	7—23
Education Employees	7—23
Governor-Appointed Officials:	7—24
SERS Codes	7—24
LEOFF Codes	7—24
WSPRS/JRS Codes	7—24
TRS Codes	7—25
CHAPTER 8: TRANSMITTAL REPORTING	8—1
Chapter Overview	8—1
Reporting to DRS	8—1
Retirement Systems	8—2
Deferred Compensation Program	8—2
Summary of the Reporting Process	8—2
Retirement Systems	8—2
Deferred Compensation Program	8—2
Starting Your Reporting	8—3
	8—3
Submitting the Transmittal Report	
Stopping Your Reporting	8—4
When to Report Information	8—4
Deferred Compensation Program	8—4
Retirement Systems	8—4
MAKING CORRECTIONS TO THE MONTHLY TRANSMITTAL	8—8
Corrections on your Monthly Report	8—8
Deferred Compensation Program	8—8
Retirement Systems	8—8
Reverse and Reenter Method for Manual Reporting	8—9
Reverse and Reemter for Automated Reporting	8—9
Adding/Subtracting Method for Prelist Reporting	8—10
Adding/Subtracting for Automated Reporting	8—11
Corrections using the Transmittal Corrections Form	8—11
Reverse and Reenter Method for TC	8—11
Adding/Subtracting Method for TC	8—12
MULTIPLE RECORD LAYOUT AUTOMATED REPORTING	8—13
Procedures for Multiple Record Layout Reporting	8—13
Adding an Employee to the Transmittal	8—13
Completing the First Transmittal Report	8—13
Reporting an Employee Transferring to Plan 3	8—17

Regular Monthly Reporting Separating Employees from the Transmittal Report Terminating DCP Participation Name and Address Changes	<b>8—17</b> 8—18 8—18 8—18
SINGLE RECORD LAYOUT AUTOMATED REPORTING	8—19
Procedures for SRL Reporting Adding an Employee to the Transmittal Completing the First Transmittal Report for a New Employee Reporting Additional Transaction Records Separating an Employee	<b>8—19</b> 8—19 8—21 8—21 8—21
TECHNICAL REQUIREMENTS	8—23
Overview	8—23
The Multiple Record Layout What the MRL Looks Like Record Types of the Multiple Record Layout	<b>8—24</b> 8—24 8—25
Record Structure of the Multiple Record Layout	8—26
The Summary Record Summary Record Use Summary Record Layout	<b>8—27</b> 8—27 8—27
The Member Profile Record Member Profile Record Use Member Profile Record Layout	<b>8—28</b> 8—28 8—28
The Employment Information Record Employment Information Record Use Employment Information Record Layout	<b>8—29</b> 8—29 8—29
The Defined Benefit Record Defined Benefit Record Use Defined Benefit Record Layout	<b>8—30</b> 8—30 8—30
The Defined Contribution Record Defined Contribution Record Use Defined Contribution Record Layout	<b>8—31</b> 8—31 8—31
The Plan 3 Transfer Record Plan 3 Transfer Record Use Plan 3 Transfer Record Layout	<b>8—32</b> 8—32 8—32
The Single Record Layout What the SRL Looks Like Record Types of the Single Record Layout	<b>8—33</b> 8—33 8—34
Record Structure of the Single Record Layout	8—35
The Summary Record	8—36

Summary Record Use Summary Record Layout	8—36 8—36
The Benefit Record  Benefit Record Use  Penefit Record Levent	<b>8—37</b> 8—37
Benefit Record Layout	8—37
Choose From Three Data Format Options	8—38
Choose From Two Reporting Media Options	8—38
Electronic Reporting Choices	8—38
Creating an ASCII Format Report Using a Spreadsheet Points for use in creating a spreadsheet MRL ASCII Tab Delimited Format - Using a Spreadsheet - TRS Report MRL ASCII Tab Delimited Format - Using a Spreadsheet - DCP Report SRL ASCII Tab Delimited Format - Using a Spreadsheet - PERS	<b>8—39</b> 8—39 8—40 8—41 8—42
Reporting by Diskette  How to Report by Diskette  What You Can Report by Diskette  What You Will Need  Advantages of Reporting by Diskette  How To Start Reporting via a Diskette	<b>8—43</b> 8—43 8—43 8—43 8—44
Reporting Via FTP  How to Report Via FTP  What You Can Report Via FTP  What You Will Need  Advantages of FTP Reporting  Getting Started with FTP Reporting	<b>8—47</b> 8—47 8—47 8—47 8—47
Reporting via Dataset What You Can Report via Dataset What You Will Need Advantages of Dataset Reporting Getting Started with Dataset Reporting	<b>8—50</b> 8—50 8—50 8—50 8—51
Field Descriptions Defined Contributions/Deferrals	<b>8—53</b> 8—55
EDIT REQUIREMENTS BY FIELD	8—66
General Information	8—66
DRS Transmittal System Edits by Field  Address Change Flag  Address Lines  Begin Date /Eligibility Start Date  Birth Date  City  Compensation (Does not apply to DCP reporting)  Control Number (Does not apply to DCP reporting)  Days (Does not apply to DCP reporting)	<b>8—65</b> 8—65 8—65 8—66 8—66 8—66 8—66

Defined Benefit Member Contribution (Does not apply to DCP reporting)	8—67
Defined Contributions/Deferrals	8—67
Disability Leave/End Date (Does not apply to DCP reporting)	8—67
Disability Leave/Start Date (Does not apply to DCP reporting)	8—67
Earning Period (Does not apply to DCP reporting)	8—68
Employer Contributions (Does not apply to DCP reporting)	8—69
End Date/Eligibility End Date	8—69
Expected Monthly Reports	8—69
Gender Code	8—70
Hours (Does not apply to DCP reporting)	8—70
Hours or Days (Does not apply to DCP reporting)	8—70
Investment Program (Does not apply to DCP reporting)	8—71
Member Contributions (Does not apply to DCP reporting)	8—71
Membe/Participant Name Change Flag (Does not apply to DCP reporting)	8—71
Member/Participant Name Change Ext (Does not apply to DCP reporting)	8—71
Member /Participant Name—Last, First, Middle	8—71
Member/Participant Name Suffix	8—71
Member/Participant Name Title	8—71
Organization Display (Does not apply to DCP reporting)	8—71
Plan Code  Parts Outing (Paragraph of PCP association)	8—72
Rate Option (Does not apply to DCP reporting)	8—72
Record Sequence Number (Does not apply to DCP reporting)	8—72
Record Type Identifier	8—72
Report Type	8—72
Report Version Number	8—72
Reporting Group Number	8—73
Reporting Period	8—73
Social Security Number	8—73 8—74
State States Code	
Status Code System Code	8—74
System Code Toy (Non toy (Doos not apply to DCP reporting)	8—76
Tax/Non-tax (Does not apply to DCP reporting) Total Companyation (Does not apply to DCP reporting)	8—76 8—77
Total Compensation (Does not apply to DCP reporting)	8—77
Total Days (Does not apply to DCP reporting)  Total Employer Contributions (Does not apply to DCP reporting)	8—77
Total Employer Contributions (Does not apply to DCP reporting)  Total Hours (Does not apply to DCP reporting)	8—77
Total Hours/Days (Does not apply to DCP reporting)	8—77
Total Member Contributions/Deferrals	8—77
Total Records Reported	8—77
Transfer Date	8—77
Type Code (Does not apply to DCP reporting)	8—77
Zip Code	8—77
Zip Code Zip Extension	8—79
Zip Extension	0—19
MANUAL (DADED) DEDORTING	0 70
MANUAL (PAPER) REPORTING	8—79
Required Information	8—79
Header Section	8—79
Member Information	8—81
Earnings Information	8—81
Page, Plan, and System Totals	8—84
Procedures for Manual (Paper) Reporting	8—85
General Procedures	8—85
Adding an Employee to the Prelist	8—86
8 —	5 66

Changing Member Information Changing Earnings Information Adjusting Page, Plan, and System Totals Separating an Employee	8—87 8—87 8—88 8—89
SEQUENCING INFORMATION	8—ERROR! BOOKMARK NOT DEFINED.
How to Determine Sequencing	8—Error! Bookmark not defined.
Specifications for Members' Annual Statements Employ Bookmark not defined.	yee Control Number Sequence8—Error!
Using Magnetic Tape Using a Diskette	8—Error! Bookmark not defined. 8—Error! Bookmark not defined.
CHAPTER 9: TRANSMITTAL EDIT REPORTS 9—1	
Chapter Overview	9—1
Understanding How DRS Edits Transmittal Data Types of Errors Deficiency Charges	<b>9—1</b> 9—2 9—3
Using the Transmittal Edit Report  Banner Page Sample: Banner Page Transmittal Edit Messages Transmittal Reconciliation Information Sample: Transmittal Reconciliation Information Linking the Transmittal Report to Your Account	<b>9—4</b> 9—4 9—5 9—6 9—9 9—10 9—11
Using the Transmittal Correction Report Submitting Correction Reports by Electronic Methods Submitting the Paper Transmittal Correction Form Linking the Correction Report to Your Account	<b>9—12</b> 9—12 9—13 9—15
CHAPTER 10: ACCOUNT ACTIVITY	10—1
Chapter Overview What is a Receivable?	<b>10—1</b> 10—1
General Information Organization Number Unique Invoice Numbers Interest Charges Payments Open Item Receivables	10—1 10—2 10—2 10—2 10—3 10—3
The Accounts Activity Process Creating the Statement of Account Activity The Importance of the Statement Dates to Remember	10—4 10—4 10—5 10—5
YOUR STATEMENT OF ACCOUNT ACTIVITY	10—7

DRS Employer Handbook March 2000

A Summary	10—7
Information Displayed on Your Statement Statement Column Headings	<b>10—8</b> 10—8
General Invoice Information	10—10
Invoice Types	10—10
AA—Audit Adjustment	10—10
AB—Arrears Billing	10—10
CP—Copy Expense	10—10
CR—Savings Recovery	10—10
CT—Contribution Transmittal	10—11
DC—Member Contributions	10—11
EC—Employer Correction	10—11
EN—New Agency	10—11
EO—Employer Overpayment	10—11
EW—Employer Write-off	10—11
MS—Miscellaneous	10—11
OS—Optional Service	10—11
PA—Penalty Assessment (Transmittal Deficiencies)	10—11
PS—Prior Service	10—12
SC—SCERS	10—12
XC—Excess Compensation	10—12
Procedures for Working with the Statement	10—12
General Information	10—12
Reviewing the Statement Each Month	10—12
Reconciling Each Receivable	10—13
Submitting the Payment Advice Form	10—14
Submitting the Credit Redistribution Form	10—15
Keeping Accounts in Balance—Plan Changes	10—15
Keeping Receivables in Balance—Non-taxed Recalculations	10—17
Keeping Receivables in Balance—Taxed Contributions	10—18
<b>Examples of Statements of Account Activity</b>	10—19
EMPLOYER INVOICES	10—27
A Summary	10—27
The Employer Invoice for Adjustments to Members Accounts	10—27
General Information	10—27
Responding to All Types of Invoices	10—28
Points to Remember	10—28
The Excess Compensation Benefit Invoice	10—30
General Information	10—30
The Transmittal Deficiency Invoice	10—32
Contesting Transmittal Deficiency Charges	10—32
,	· •
CHAPTER 11: DEFERRED COMPENSATION	11—1

General Information	11—1
Employer Participation in DCP Employee Enrollment	<b>11—1</b> 11—1
Deferrals from Annual and/or Sick Leave Cash Out Payments State Agencies Political Subdivisions and Higher Education Institutions	<b>11—4</b> 11—4 11—4
Political Subdivision Reporting Program/Client Service Requirements Accounting Requirements Accounting Transmittal Form (R33)	11—5 11—5 11—5 11—6
Name/Address Changes for DCP Quarterly Statements	11—7
Questions?	11—7
CHAPTER 12: FORMS	12—1
Summary	12—1
Forms Available on the Web site (Listed alphabetically) Authorization for Direct Deposit Beneficiary Designation for LEOFF and WSPRS Retirees Credit Redistribution Enrollment Form Final Compensation Report Name/Address Change Payment Advice Plan 3 Payment Advice Position Eligibility Worksheet Prelist Supplement Proof of Earnable Compensation Resolution Letters (3) Retiree Returning to Work Report Retirement Status FormTRS Plan 3 TRS Plan 1 Retiree Returning to Work Report TRS Plan 3 Change of Investment Program TRS Plan 3 Request for Payment of Defiined Contribution Funds Transmittal Correction  Withdrawal of Retirement Contributions  DCP Beneficiary Designation DCP Participation Agreement DCP Suspension Form DCP Transfer Request	12—1

Other Examples of Forms not on the Web Site

12—2

Transmittal Correction Form TRS Plan 3 Transmittal Correction Form Verification of Employment

Mailing Completed Forms	12—3
Questions?	12—3
Need Additional Forms?	12—3